

55 Stat. 793.
D. C. Code, Supp.
VI, § 45-1609 (a).

55 Stat. 790.
D. C. Code, Supp.
VI, § 45-1604.

55 Stat. 793.
D. C. Code, Supp.
VI, § 45-1609 (c).
Court review.

Certification of cases
to court of appeals.

SEC. 3. (a) The first sentence of section 9 (a) of such Act, as amended (D. C. Code, 1940 edition, sec. 45-1609), is amended to read as follows: "Within ten days after issuance of an order of the Administrator under section 4, any party may file a petition to review such action in the municipal court of appeals for the District of Columbia, and shall forthwith serve a copy of such petition upon the Administrator."

(b) Section 9 (c) of such Act, as amended (D. C. Code, 1940 edition, sec. 45-1609), is amended to read as follows:

"(c) The municipal court of appeals for the District of Columbia is hereby granted exclusive jurisdiction to review any order of the Administrator made pursuant to section 4 of this Act. The judgment and decree of the court shall be final, subject to review as provided by law relative to other judgments of the court."

SEC. 4. All cases now pending before the statutory three-judge court of the municipal court which have not been presented to that court for decision at the time this Act takes effect shall forthwith be certified by said court to the municipal court of appeals for the District of Columbia. Nothing herein contained shall affect the validity of any judgment or decree of the statutory court (consisting of three judges of the municipal court as heretofore provided by law) rendered subsequent to the effective date of this Act in cases heretofore presented to that court and now awaiting decision.

Approved April 29, 1948.

[CHAPTER 244]

AN ACT

April 30, 1948
[S. 1468]

[Public Law 508]

Providing for payment of \$50 to each enrolled member of the Mescalero Apache Indian Tribe from funds standing to their credit in the Treasury of the United States.

Mescalero Apache
Indian Tribe.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized and directed to withdraw from the Treasury so much as may be necessary of the trust funds on deposit to the credit of the Mescalero Apache Tribe, and to make therefrom payment of \$50 to each enrolled member of such tribe. The money paid to such members under this Act shall not be subject to any lien or claim of any nature against any of such members.

Approved April 30, 1948.

[CHAPTER 246]

AN ACT

May 3, 1948
[S. 2409]

[Public Law 509]

To amend an Act entitled "An Act to provide revenue for the District of Columbia, and for other purposes", approved July 16, 1947.

D. C. Revenue Act
of 1947, amendments.
61 Stat. 332.
D. C. Code, Supp.
VI, § 47-1551c (h).

"Trade or busi-
ness."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph lettered (h) of section 4 of title I of article I of the Act entitled "An Act to provide revenue for the District of Columbia, and for other purposes", approved July 16, 1947, is amended by striking out the period at the end of the paragraph, inserting a colon, and the following: "*Provided, however,* That the words 'trade or business' shall not include, for the purposes of this article—

"(1) Sales of tangible personal property whereby title to such property passes within or without the District, by a corporation or unincorporated business which does not physically have or maintain an office, warehouse, or other place of business in the

District, and which has no officer, agent, or representative having an office or other place of business in the District, during the taxable year; or

“(2) Sales of tangible personal property by a corporation or unincorporated business which does not maintain an office or other place of business in the District and which has no office, agent, or representative in the District except for the sole purpose of doing business with the United States, but such corporations and unincorporated businesses shall be subject to the licensing provisions in title XIV of this article.

“For purposes of this proviso, the words ‘agent’ or ‘representative’ shall not include any independent broker engaged independently in regularly soliciting orders in the District for sellers and who holds himself out as such.”

SEC. 2. Section 1 of title X of article I of said Act is amended by striking out the period at the end of the section, inserting a colon, and the following: “*Provided further*, That income derived from the sale of tangible personal property by a corporation or unincorporated business not carrying on or engaging in trade or business within the District as defined in title I of this article shall not be considered as income from sources within the District for purposes of this article, with the exception of income from sales to the United States not excluded from gross income as provided in title III, section 2 (b) (13) of this article.”

SEC. 3. Paragraph lettered (b) of section 2 of title III of article I of said Act is amended by adding thereto the following subparagraph:

“(13) Income derived from the sale of tangible personal property to the United States by corporations and unincorporated businesses having their principal places of business located outside the District, which property is delivered from places outside the District for use outside the District: *Provided, however*, That the taxpayer shall furnish to the Assessor a statement in writing of the amount of gross sales so made and, if required by the Assessor, a list of the names of the agencies of the United States through which such property was sold.”

SEC. 4. Section 4 of title XIV of article I of said Act is repealed.

SEC. 5. The amendments made by this Act shall apply to the taxable year or part thereof beginning on the 1st day of January 1948, and to succeeding taxable years.

Approved May 3, 1948.

61 Stat. 357.
D. C. Code, Supp.
VI, §§ 47-1591 to 47-1591f.
“Agent” or “representative.”

61 Stat. 349.
D. C. Code, Supp.
VI, § 47-1580.

61 Stat. 332.
D. C. Code, Supp.
VI, § 47-1551c (h).
Ante, p. 206.

Infra.

61 Stat. 336.
D. C. Code, Supp.
VI, § 47-1557a (b).

61 Stat. 358.
D. C. Code, Supp.
VI, § 47-1591c.

[CHAPTER 247]

AN ACT

To amend paragraph 1803 (2) of the Tariff Act of 1930, relating to firewood and other woods.

May 3, 1948
[H. R. 5328]
[Public Law 510]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 1803 (2) of the Tariff Act of 1930 is amended to read as follows:

“(2) Logs; timber, round, unmanufactured; pulpwoods; firewood, including fuel made by compression from bark, sawdust, or other wood waste of the saw or planing mill; handle bolts, shingle bolts; gun blocks for gunstocks, rough hewn or sawed or planed on one side; and laths; all the foregoing not specially provided for.”

(b) This Act shall be effective as to merchandise entered for consumption, or withdrawn from warehouse for consumption, on and after the thirtieth day after the enactment of this Act.

Approved May 3, 1948.

Tariff Act of 1930,
amendment.
46 Stat. 684.
19 U. S. C. § 1201,
par. 1803 (2).

Effective date.